

**House Finance, Ways, & Means Committee Amendment No. 1**

**Amendment No. 1 to HB2006**

**Kisber**  
**Signature of Sponsor**

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 1973**

**House Bill No. 2006\***

by deleting the amendatory Section 67-4-1907(a) from Section 1 of the printed bill and by substituting instead the following:

67-4-1907.

(a) In addition to the state tax provided in Section 67-4-1901, any county that meets the requirements of subsection (d) of this section is authorized to levy a surcharge or tax of two percent (2%) of the gross proceeds derived from the lease or rental of any passenger motor vehicle, truck or trailer for periods of thirty-one (31) days or less; provided, that such surcharge or tax shall not apply to an automobile rented by an insurance company as a replacement vehicle for a policy holder or by a business that rents a truck or trailer for the purpose of transporting goods, or by any individual or business that rents a vehicle as a replacement while the renter's vehicle is being repaired, replaced or serviced; provided further, that the individual presents to the renter upon return of the rented vehicle a copy of the repair or service invoice or signs a statement under penalty of perjury that the lease or rental of the vehicle is used as a replacement for a vehicle that is being repaired, replaced, or serviced. The surcharge or tax shall not apply to any vehicle rental transaction in which an entity whose principal business activity is the sale and service of new and used motor vehicles is a party. This surcharge or tax shall apply to the gross proceeds from the rental agreement, excluding any sales taxes imposed by chapter 6 of this title. The surcharge or tax shall be subject to the exemptions provided in Section 67-4-1906. The surcharge or tax shall not be subject to the credit provided in Section 67-4-1903 and shall be implemented consistent with the existing tax policies and procedures of the department of revenue.